

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES SMALL BUSINESS
ADMINISTRATION AS RECEIVER FOR
COQUI CAPITAL PARTNERS, L.P.

Plaintiff,

v.

COQUI CAPITAL MANAGEMENT, LLC, et al.,

Defendants.

Civil Action No. 08-0978
Judge Swain

Related Case No. 06-1564

**NOTICE OF APPEARANCE
ECF Case**

To the Clerk of this Court and all parties of record:

PLEASE TAKE NOTICE that Pryor Cashman LLP hereby enters its appearance as counsel in this case for the defendants listed in Exhibit A to this Notice, and requests that copies of all notices and other papers in this case be sent to: Nia J.C. Castelly, Esq., at Pryor Cashman LLP, 410 Park Avenue, New York, New York 10022.

E-mail address: ncastelly@pryorcashman.com

The undersigned counsel certifies that she is admitted to practice in this Court.

Dated: New York, New York
February 26, 2008

PRYOR CASHMAN LLP

By: /s/ Nia J.C. Castelly
Nia J.C. Castelly

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Attorneys for Defendants

To: U.S. SMALL BUSINESS ADMINISTRATION
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U.S. DEPARTMENT OF JUSTICE

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Counsel for U.S. Small Business Administration,

Receiver for Coqui Capital Partners, L.P.

EXHIBIT A

Coqui Capital Management, LLC
Isaac Kier
Jeffrey Davidson
Jeffrey Koffman
Allison Koffman
Martin Bandier
Louis Buck
Chazen Capital Partners
Lawrence Coben
Arthur Davidson
Donna Davidson
Rick Davidson
Michael Delikat
S. Mark Erenstein
Roger Gladstone
Gabriel Golan
Richard Goldberg
Lynda Goldschein
Michael Hard
Irm Associates
Ellen Sue Kier
Efraim Kier
Sara Kier
Ralph Kier
David Koffman
Burton Koffman
Ruthanne Koffman
Ron Kramer
Michael Kubin
David Layton
LK2ST. Limited
Albert Lyons
Marlin Equities, LLC
Sylvia Maslow
Eric Osserman
Plafsky Family Trust
Frederick Poses
Schuyler Associates, LP
Albert Schwartz

Joel Siegel
Baron Silverstein
Neil Silverstein
Sunbelt Beverage Company, LLC
Tech Aerofoam, Inc.
The Stella and Albert Schwartz 1994
Grandchildren's Trust
Kenneth Tuchman
Vestal Venture Capital
Jeffrey Wilkes
Kevin Wolf